

## 71 Am. Jur. 2d State and Local Taxation § 22

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### State and Local Taxation

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### Part One. General Principles


### III. Character and Classification of Particular Taxes

### B. Property Taxes

## § 22. Specific applications

[Topic Summary](#) | [Correlation Table](#) | [References](#)

### West's Key Number Digest

West's Key Number Digest, [Taxation](#)  2060, 2061

Although taxes on automobiles or other vehicles are usually considered license or privilege taxes, they are occasionally deemed property taxes<sup>1</sup> or said to combine features of both kinds of taxation.<sup>2</sup>

A tax on rentals of property is an excise tax and not a property tax levied upon landlords for the privilege of doing business.<sup>3</sup> Taxes or fees imposed in probate proceedings for revenue purposes, in excess of a reasonable charge for services,<sup>4</sup> are property rather than excise taxes.<sup>5</sup>

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### Footnotes

- <sup>1</sup> Ellis v. Frazier, 38 Or. 462, 63 P. 642 (1901).
- <sup>2</sup> State v. Wetz, 40 N.D. 299, 168 N.W. 835, 5 A.L.R. 731 (1918).
- <sup>3</sup> Green v. Panama City Housing Authority, 115 So. 2d 560 (Fla. 1959).
- <sup>4</sup> § 12.
- <sup>5</sup> Smith v. Carbon County, 90 Utah 560, 63 P.2d 259, 108 A.L.R. 513 (1936); State v. Case, 39 Wash. 177, 81 P. 554 (1905).

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